

**PRINCIPLES OF ACCOUNTING I**  
**ACCT 2101**

**PREREQUISITES:** Developmental Reading & MATH 0099 (if you are required to take either one)

**\*\*\* Business majors must make a C or better in ACCT 2101 to be able to take ACCT 2102**

**MATERIALS REQUIRED:**

1. Textbook, Financial & Managerial Accounting, Warren/Reeve 9th edition
2. Hand-held calculator (not cell phone)
3. Pencil
4. Access Code for ThomsonNOW & WebCT(*must purchase from bookstore*)

**COURSE LEARNING OUTCOMES:**

ACCT 2101 is the first course in a two-semester sequence of accounting. Nonbusiness majors generally take this course only, while business majors generally take ACCT 2101 and ACCT 2102. This course covers financial accounting, and introduces you to accounting as an information system that identifies, measures, and communicates financial information to external and internal users so that they might make informed economic decisions.

The following are specific course objectives for ACCT 2101:

1. Demonstrate the importance of setting up a business and maintaining a proper accounting system.
2. Demonstrate an understanding of the significance of generally accepted accounting principles.
3. Demonstrate how business transactions affect the financial statements.
4. Prepare and interpret financial statements.

**ABAC POLICY ON CLASS ATTENDANCE:**

[http://www.abac.edu/catalog/2007\\_2008/AcademicPolicy.pdf](http://www.abac.edu/catalog/2007_2008/AcademicPolicy.pdf)

**COLLEGE POLICY ON ACADEMIC DISHONESTY:**

[http://www.abac.edu/catalog/2007\\_2008/AcademicPolicy.pdf](http://www.abac.edu/catalog/2007_2008/AcademicPolicy.pdf)

**DISABILITY SERVICES:**

If there is any student in this class who has specific needs because of learning disabilities or any other disability, please feel free to contact the instructor.

For more information:

[http://www.abac.edu/catalog/2007\\_2008/StuServices.pdf](http://www.abac.edu/catalog/2007_2008/StuServices.pdf)